

thereof shall forfeit a sum not exceeding one hundred dollars for the use of the State.

SEC. 13. This act shall take effect and be in force from and after its passage.

Approved March 10th, 1862.

CHAPTER VIII.

An Act to protect the Wool Growing interest of the State, by levying a tax on Dogs.

- SECTION 1. Owners of dogs to be taxed—in what sum—how collected—power of legal voters—by whom collected.
2. Penalty for refusing to list.
 3. When tax on dog to be cancelled.
 4. In what cases dogs may be killed.
 5. Disposition of funds arising from said tax.
 6. Penalty for non-compliance with the provisions of this section.
 7. Assessment of damages—how ascertained.
 8. Duty of assessors.
 9. Repeal of former acts.
 10. Act, when to take effect.

Be it enacted by the Legislature of the State of Minnesota :

What to be taxed
—how and by
whom collected

SECTION 1. Every person who shall keep or harbor a dog or bitch above the age of six months, shall be taxed yearly, and for every year, for one dog or bitch so kept or harbored, the sum of fifty cents, and for every additional dog or bitch above the age of six months, the sum of two dollars, which tax shall be assessed and collected by the assessor and treasurer elected for assessing and collecting the State, county and town taxes of this State, in the same manner and at the same time as other annual taxes raised in the town, for town, county and State purposes shall be assessed and collected.

Provided, always, That the legal voters of any town at their annual town meeting, shall have power to lay an additional tax on dogs, not exceeding five dollars on each,

above the number of one, kept or harbored by any one person; and that the same fees shall be allowed for assessing and collecting, and the same fines and penalties shall be imposed for neglect of duty in assessing and collecting such tax as are now allowed and imposed in the assessment and collection of town, county and State taxes.

SEC. 2. Every person who shall refuse or neglect to give to the assessor, when by him required, a true account of the number and ages of the dog or dogs, bitch or bitches, made taxable by this act, and owned or harbored by him or her, as aforesaid, shall, for every such refusal or neglect, forfeit and pay the sum of five dollars, to be recovered with costs, by the treasurer of the town wherein such offense shall be committed, to and for the use of the town.

Penalty for refusing to list

SEC. 3. It shall be the duty of any assessor to strike from his list or assessment roll, the tax assessed against any person for a dog or dogs, bitch or bitches, on its being proved to the satisfaction of said assessor that said person has killed or caused to be killed, such dog or dogs before the delivery of his duplicate to the officer authorized by law to receive it.

When tax to be cancelled

SEC. 4. It shall be lawful for any person to kill any dog or bitch found chasing or worrying any sheep or lambs.

When may be killed

SEC. 5. The fund arising from this tax, shall be appropriated by the town board, after paying the expense of assessing and collecting the same, to the payment of any losses sustained by any person or persons in the killing or wounding of his or her sheep or lambs by dog or dogs within the town where such tax shall be collected, and shall be kept as a fund by the town board for that purpose; who shall pay all such damage so sustained within the year in case the money so raised shall be sufficient to pay the same, and if not, then in such equitable proportion to the individuals injured according to their respective losses as the said fund arising from the said tax will enable them to do, to be adjusted at the annual settlement of accounts of said board of supervisors and reported to the annual town meeting and in case there shall remain in the treasury a surplus after paying all the damages as aforesaid it shall be lawful for a majority of the legal voters at such town meeting to appropriate such surplus to any other town purpose or to order the same to

Disposition of funds

remain in the treasury to pay any damage as aforesaid which may be sustained in the ensuing year by the killing or wounding as aforesaid any sheep or lambs. *Provided*, That any person who may have suffered damages from such dog or bitch, shall first prosecute the owner thereof, who is, by the provisions of this act made liable for all such damages, and on failure to collect the same of such owner, then payment of such damages shall be made from the fund aforesaid.

Penalty for non-compliance

SEC. 6. If any dog or bitch shall be found killing or worrying any sheep or lambs, and the owner or person harboring such dog or bitch shall, after being informed thereof, refuse or neglect to kill or cause to be killed such dog or bitch for the space of twenty-four hours from the time of receiving such notice, such person harboring such dog or bitch shall pay to any person who shall sue for the same, the sum of ten dollars with costs of suit; such suit to be commenced before any justice of the peace in the county and subject to the same rules and regulations of law as govern proceedings in justices' court in an action of debt.

Assessment of damages—how ascertained

SEC. 7. When any person shall sustain damages by reason of his or her sheep or lambs being killed or wounded by a dog or dogs it shall be lawful for him or her to take two citizens of the town where the damage is done, to view the sheep or lambs so killed or wounded, and if it shall appear to them that the sheep or lambs were killed or wounded by a dog or dogs they shall proceed to examine the sheep or lambs so injured or killed and make a statement in writing directed to the town board, showing the amount of such damage sustained by the owner or owners of such sheep or lambs by reason of such killing or wounding; which statement so made shall entitle the person so injured, to receive the said amount out of the fund created by this act, according to the provisions made therefor in the fifth section of this act; unless it shall appear to the board of supervisors to be excessive, in which case they shall inquire into the facts and allow such other sum as they deem just and equitable.

Duty of assessors

SEC. 8. It shall be the duty of the assessors of their respective towns or districts, to post up in three public places in their towns or districts, within ten days after having completed their assessment rolls, a correct list of the names of all such persons as have delivered to them an

account of the age and number of dog or dogs, bitch or bitches, and the number given in by such person; and each assessor shall be entitled to receive out of the fund created by this act for the lists so posted, such sum as the board of supervisors of his town shall determine; to be paid on the settlement of his accounts with the town.

SEC. 9. Chapter fifty-three of the session laws of eighteen hundred and sixty, (1860) and all acts and parts of acts inconsistent herewith, are hereby repealed. Repeal of former acts

SEC. 10. This act shall take effect and be in force from and after its publication.

Approved March 6th, 1862.

CHAPTER IX.

An Act to Amend "An Act Prescribing the Duties of County Auditors," Approved March sixth, one thousand eight hundred and sixty, and also Chapter two, of the General Laws of 1861, Amending the same, Approved March 12, 1861.

- SECTION 1.** Amendment to Section 17. Transfer of land to be made by the county auditor—when auditor may refuse to make transfer.
2. Amendment to section 23. Certificate of sale assignable.
3. Amendment to section 46. Auditor delivering certificate of purchase shall enter transfer to name of purchaser.
4. Amendment to Section 47. Auditor shall cause delinquent list to be published—when.
5. Amendment to section 51. Publication fees to newspapers for advertising tax list.
6. Repeal of former acts.

Be it enacted by the Legislature of the State of Minnesota :

SECTION 1. Section seventeen of chapter two, of the general laws of 1860, entitled "an act prescribing the duties of county auditors," as amended by section three, of chapter two, of the general laws of 1861, is hereby amended so as to read as follows :